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October 4, 2013
VIA ECF AND E-MAIL

The Honorable Robert P. Patterson
United States District Court
Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, NY 10007-1312

Re: Levin v. Bank of New York, et al., Case No 09 Civ. 5900 (RPP) (MHD)

Dear Judge Patterson:

This office is counsel to third-party defendants the Estate of Michael Heiser, *et al.* (the "Heisers") in connection with the above-referenced action. We are in receipt of the letter from counsel for the Central Bank of Nigeria ("CB") (Docket Entry #934) and the Court's Memorandum Opinion and Order dated September 19, 2013 (Docket Entry #925) directing the Garnishee Banks to turn over the blocked assets to the Heisers, the Greenbaum and Acosta Judgment Creditors, and the Levin Plaintiffs (collectively, the "Judgment Creditors") pursuant to a protocol designated by the Judgment Creditors.

We have provided the Garnishee Banks and CB with a proposed turnover order containing the protocol which the Judgment Creditors believe is appropriate. In the event that the parties have not agreed to a proposed order soon, the Judgment Creditors will submit their proposed order to the Court for its consideration on Monday, October 7, 2013.

As the Court is aware, the Judgment Creditors are individual victims and family members, many of whom are quite elderly and are in desperate need of these assets. We are endeavoring to try to make these assets available to the victims as soon as possible.

Respectfully yours,

DLA Piper LLP (US)

/s/ Richard M. Kremen

Richard M. Kremen
Partner

cc: All counsel of record by electronic mail